UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF NEW YORK	x	
RICHARD R. SOCASH,	:	
,	:	
Plaintiff,	:	
ν.	:	No 3:22-cv-0021-DNH-ML
C.K. O'NEAL,	:	
	:	
Defendant.	X	

## NOTICE OF DEFENDANT'S MOTION TO DISMISS

Defendant C.K. O'Neal moves this Court to dismiss this action under Fed. R. Civ. P. 12(b)(1) and (b)(5), because: (1) the *Bivens* remedy sought in the first cause of action is unavailable against an IRS employee under these circumstances, (2) the second cause of action (damages) and fourth cause of action (refund) do not comply with the applicable waivers of sovereign immunity; (3) the Anti-Injunction Act and Declaratory Judgment Act affirmatively bar the relief requested in the third cause of action; and (4) Plaintiff has failed to properly serve the Defendant.

Defendant has submitted a brief in support of her motion.

Respectfully Submitted,

DAVID A. HUBBERT
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U.S. Department of Justice, Tax Division

/s/ Daniel M. Caves
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